

# [METHOD OF FORMING FLOATING GATE OF MEMORY DEVICE]

## Abstract

A method of forming a floating gate of a memory cell is provided. A substrate having at least a trench is provided. Next, a tunnel oxide layer is formed on a surface of the trench. Next, a conductive layer is filled in the trench. Next, two-step etching process is carried out to form a first floating gate and a second floating gate having a top corner with sharp edge over the sidewalls of the trench.